## WHAT IS CLAIMED IS:

1. A recording material for back printing comprising a transparent substrate; an ink absorbing layer that is provided on the transparent substrate; and a porous ink transmitting layer that is provided on the ink absorbing layer and comprises a binder resin and a filler dispersed therein, wherein the ink transmitting layer is crosslinked.

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2. The recording material for back printing according to claim 1, wherein the binder resin of the ink transmitting layer comprises a hydrophobic resin, and the ink transmitting layer is crosslinked using a crosslinking agent.

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according to claim 1 or 2, wherein the ink absorbing layer comprises a hydrophilic resin.

3. The recording material for back printing

4. The recording material for back printing according to any of claims 1 through 3, wherein the ink absorbing layer is crosslinked at least in the region on the ink transmitting layer side.